

Enclosed in payment of the requisite fee of \$70.00 for a small entity is Thomas J. Perkowski, Esq. PC Check No. 8559. The Commissioner is also hereby authorized to charge any fee deficiencies or to credit any overpayments to Deposit Account No. 16-1340.

Respectfully submitted,

Dated: February 18, 2010

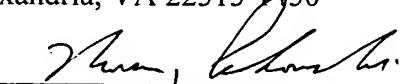


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Dated: February 18, 2010